



Control Number: 45570



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SOAH DOCKET NO. 473-16-2873
PUC DOCKET NO. 45570

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APPLICATION OF MONARCH §
UTILITIES I, L.P. TO CHANGE RATES §
FOR WATER AND SEWER SERVICE §

PUBLIC UTILITY COMMISSION
STATE OFFICE
FILING CLERK
OF

ADMINISTRATIVE HEARINGS

**MONARCH UTILITIES I, L.P.'S ERRATA NO. 8 TO
RATE FILING PACKAGE SCHEDULES AND WORKPAPERS**

Monarch Utilities I, L.P.'s, ("Monarch") filed its Errata No. 7 to its Rate Filing Package Schedules and Workpapers on May 23, 2015. In its subsequent review of the amended schedules and workpapers, Monarch discovered that it had inadvertently misapplied certain amounts to the incorrect NARUC account lines, which could be simply classified as data entry errors. Also, Monarch found incorrect formulas on a couple of schedules and workpapers. The result of these errors affected certain linked schedules and workpapers but did not result in any change in cost of service or proposed rates as filed in Errata No. 7. The following schedules and workpapers were affected as a result of the data entry error, Schedule II-A-1, Schedule II-D-1, Schedule II-D-1.1, and WP II-D-1.1, and the incorrect formulas, Schedule IV-1, Schedule IV-2, WP IV-1, and WP IV-2. Revised copies of these schedules and workpapers are attached to this filing.

Monarch is also providing electronic copies of the amended schedules and workpapers, as part of this filing and to SOAH and all intervening parties that have requested or are required by Commission rule to receive electronic copies. All newly amended errata schedules included in electronic format have been designated with a red tab to easily identify them within the context of the entire schedule workbook. The workpapers in electronic format are also designated with a red tab.

Respectfully submitted,

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WILLIAM A. FAULK, III
State Bar No. 24075674

ATTORNEYS FOR MONARCH UTILITIES I, LP

CERTIFICATE OF SERVICE

I hereby certify that on this 2nd day of June, 2016, a true and correct copy of the foregoing document has been sent via facsimile, certified mail, return receipt requested, first class mail, or hand-delivered to all parties of record.



WILLIAM A. FAULK, III

Monarch Utilities I, L.P.

Docket No. 45570

Test Year Ending 6/30/2015

Errata - Schedule II-A-1 Cost of Service by Water/Sewer

Witness: Charles Profilet

Updated 6/2/16

Line No	Account No (a)	Description (b)	Reference Schedule (c)	Monarch Total (d)	Func. Factor (e)	Functionalization	
						Water (F)	Wastewater (g)
1							
2	601	Operating and Maintenance Expenses	II-D-1	2,795,386	WTR-WWR	2,795,386	-
3	604	Salaries and Wages - Employees	II-D-1	779,426	WTR-WWR	779,426	-
4	610	Employee Pensions and Benefits	II-D-1	2,070,717	WTR-WWR	2,070,717	-
5	615	Purchased Water	II-D-1	820,063	WTR-WWR	820,063	-
6	618	Purchased Power	II-D-1	408,427	WTR-WWR	408,427	-
7	620	Chemicals	II-D-1	1,454,418	WTR-WWR	1,454,418	-
8	631	Materials and Supplies	II-D-1	-	WTR-WWR	-	-
9	633	Contractual Services - Engineering	II-D-1	3,889	WTR-WWR	3,889	-
10	635	Contractual Services - Legal	II-D-1	169,881	WTR-WWR	169,881	-
11	636	Contractual Services - Testing	II-D-1	708,380	WTR-WWR	708,380	-
12	641	Contractual Services - Other	II-D-1	51,018	WTR-WWR	51,018	-
13	642	Rental of Building/Real Property	II-D-1	36,507	WTR-WWR	36,507	-
14	650	Rental of Equipment	II-D-1	774,020	WTR-WWR	774,020	-
15	656	Transportation Expenses	II-D-1	16,823	WTR-WWR	16,823	-
16	658	Insurance - Vehicle	II-D-1	72	WTR-WWR	72	-
17	659	Insurance - Workman's Compensation	II-D-1	38,703	WTR-WWR	38,703	-
18	660	Insurance - Other	II-D-1	-	WTR-WWR	-	-
19	667	Advertising Expenses	II-D-1	-	WTR-WWR	-	-
20	670	Regulatory Commission Expenses - Other	II-D-1	-	WTR-WWR	-	-
21	675	Bad Debt Expense	II-D-1	286,399	WTR-WWR	286,399	-
22	675	Miscellaneous Expenses	II-D-1	220,666	WTR-WWR	220,666	-
23	675.99	Miscellaneous Expenses - Affiliate	II-D-1	5,517,426	WTR-WWR	5,517,426	-
24	701	Salaries and Wages - Employees	II-D-1	417,283	WTR-WWR	-	417,283
25	704	Employee Pensions and Benefits	II-D-1	126,559	WTR-WWR	-	126,559
26	710	Purchased Wastewater Treatment	II-D-1	82,619	WTR-WWR	-	82,619
27	711	Sludge Removal Expense	II-D-1	101,204	WTR-WWR	-	101,204
28	715	Purchased Power	II-D-1	147,872	WTR-WWR	-	147,872
29	718	Chemicals	II-D-1	55,434	WTR-WWR	-	55,434
30	720	Materials and Supplies	II-D-1	216,659	WTR-WWR	-	216,659
31	731	Contractual Services - Engineering	II-D-1	-	WTR-WWR	-	-
32	733	Contractual Services - Legal	II-D-1	86	WTR-WWR	-	86
33	735	Contractual Services - Testing	II-D-1	62,299	WTR-WWR	-	62,299
34	736	Contractual Services - Other	II-D-1	103,207	WTR-WWR	-	103,207
35	741	Rental of Building/Real Property	II-D-1	8,305	WTR-WWR	-	8,305
36	742	Rental of Equipment	II-D-1	5,617	WTR-WWR	-	5,617
37	750	Transportation Expenses	II-D-1	125,945	WTR-WWR	-	125,945
38	756	Insurance - Vehicle	II-D-1	2,739	WTR-WWR	-	2,739
39	758	Insurance - Workman's Compensation	II-D-1	12	WTR-WWR	-	12
40	759	Insurance - Other	II-D-1	6,769	WTR-WWR	-	6,769
41	767	Regulatory Commission Expenses - Other	II-D-1	-	WTR-WWR	-	-
42	770	Bad Debt Expense	II-D-1	46,623	WTR-WWR	-	46,623
43	775	Miscellaneous Expenses	II-D-1	76,040	WTR-WWR	-	76,040

Monarch Utilities I, L.P.
 Docket No. 45570
 Test Year Ending 6/30/2015
 Errata - Schedule II-A-1 Cost of Service by Water/Sewer
 Witness: Charles Profilet

Updated 6/2/16

Line No	Account No (a)	Description (b)	Reference Schedule (c)	Monarch Total (d)	Func. Factor (e)	Functionalization	
						Water (F)	Wastewater (g)
44	775.99	Miscellaneous Expenses - Affiliate	II-D-1	974,179	WTR-WWR	-	974,179
45	403	Depreciation, Amortization and Other Expenses	II-E	3,462,372	WTR-WWR	2,873,876	588,496
46	407	Other Expenses	II-E-4	(74,585)	WTR-WWR	(41,925)	(32,660)
47	408	Taxes Other than Federal Income Taxes	II-E-2	956,863	WTR-WWR	862,055	94,808
47	409.1	Federal Income Taxes, Utility Operating Income	II-E-3	2,358,492	WTR-WWR	2,033,015	325,476
47	409.11	State Income Taxes, Utility Operating Income	II-E-3	137,819	WTR-WWR	118,524	19,295
48		Return on Rate Base	II-B	6,918,242	WTR-WWR	5,963,512	954,730
49		Other Expense Items		101,228	WTR-WWR	112,718	(11,490)
50		Total Unadjusted Cost of Service		32,572,103	WTR-WWR	28,073,997	4,498,105
51		Less: Other Revenue Items - Credit	II-E-5	4,500	WTR-DIRECT	4,500	-
52	474	Less: Theoretical Depreciation Adjustment	III(W)/III(S)	1,052,213	WTR-WWR	937,968	114,246
53							
54		Total Adjusted Cost of Service		31,515,389		27,131,530	4,383,860
55		Amortization Recovered thru Riders		-		-	-
56		Deferred Expenses from Prior Dockets	II-E-4.1	-		-	-
57		Rate Case Expenses	II-E-4.4	443,316	WTR-WWR	381,252	62,064
58							

Updated 6/27/16

Line Account No	No (b)	Description (c)	Reference Schedule (d)	07/01/2014 - 06/30/2015		Comparison Year 2013		Comparison Year 2012			
				Monarch Total (g)	Adjusted (f)	Monarch Total (h)	Func. Factor (i)	Monarch Total (j)	Func. Factor (k)	Water Meter (l)	Wastewater Meter (m)
2	601	Salaries and Wages - Employees	WP/II-D-1.1	2,599,117	196,268	2,795,386	WTR-WW	2,869,944	WTR-WW	2,864,794	-
3	603	Majority Stockholders	WP/II-D-1.1	748,047	-	779,426	WTR-WW	902,975	WTR-WW	902,806	-
4	604	Employee Pensions and Benefits	WP/II-D-1.1	2,200,251	(129,534)	2,070,717	WTR-WW	1,976,067	WTR-WW	1,896,123	-
5	610	Purchased Water/Purchased Wastewater	WP/II-D-1.1	875,266	(53,203)	820,063	WTR-WW	878,212	WTR-WW	870,071	-
6	613	Fuel For Power Production	WP/II-D-1.1	423,846	(15,419)	408,427	WTR-WW	468,535	WTR-WW	487,633	-
7	616	Chemicals and Supplies	WP/II-D-1.1	1,454,273	(30,855)	1,454,418	WTR-WW	1,662,937	WTR-WW	1,640,955	-
8	618	Contractual Services - Accounting	WP/II-D-1.1	27,597	(23,708)	3,889	WTR-WW	-	WTR-WW	-	-
9	620	Contractual Services - Legal	WP/II-D-1.1	3,889	(3,889)	-	WTR-WW	-	WTR-WW	-	-
10	631	Contractual Services - Management Fees	WP/II-D-1.1	174,650	(4,720)	169,930	WTR-WW	212,845	WTR-WW	212,845	-
11	633	Contractual Services - Testing	WP/II-D-1.1	718,648	(10,468)	708,180	WTR-WW	120,775	WTR-WW	118,777	-
12	634	Contractual Services - Other	WP/II-D-1.1	129,194	(78,175)	51,019	WTR-WW	835,227	WTR-WW	810,836	-
13	642	Rental of Building/Real Property	WP/II-D-1.1	36,507	-	36,507	WTR-WW	117,682	WTR-WW	117,682	-
14	643	Rental of Equipment	WP/II-D-1.1	774,020	-	774,020	WTR-WW	1,032,100	WTR-WW	1,032,100	-
15	650	Transportation Expenses	WP/II-D-1.1	16,823	-	16,823	WTR-WW	37,837	WTR-WW	37,837	-
16	651	Insurance - Vehicle Liability	WP/II-D-1.1	72	-	72	WTR-WW	72	WTR-WW	(170)	-
17	652	Insurance - Workman's Compensation	WP/II-D-1.1	38,703	-	38,703	WTR-WW	5,735	WTR-WW	5,735	-
18	657	Insurance - Other	WP/II-D-1.1	-	-	-	WTR-WW	-	WTR-WW	-	-
19	658	Advertising Expenses	WP/II-D-1.1	-	-	-	WTR-WW	-	WTR-WW	-	-
20	659	Regulatory Commission Expenses - Amortization of Rate Case Expense	WP/II-D-1.1	-	-	-	WTR-WW	-	WTR-WW	-	-
21	666	Regulatory Commission Expenses - Other	WP/II-D-1.1	-	-	-	WTR-WW	-	WTR-WW	-	-
22	668	Water Resource Conservation Expense	WP/II-D-1.1	287,519	(1,119)	286,399	WTR-WW	431,034	WTR-WW	431,034	-
23	670	Bad Debt Expense	WP/II-D-1.1	5,568,672	169,415	5,738,087	WTR-WW	843,430	WTR-WW	839,310	-
24	673	Miscellaneous Expenses	WP/II-D-1.1	16,104,411	47,811	16,152,222	WTR-WW	9,246,233	WTR-WW	9,246,233	-
25	31	Total Wage						21,687,688		21,396,090	
26	32	Wastewater						15,941		15,941	
27	33	Salaries and Wages - Employees	WP/II-D-1.1	382,486	34,797	417,283	WTR-WW	15,941	WTR-WW	15,941	-
28	34	Majority Stockholders	WP/II-D-1.1	121,451	5,108	126,559	WTR-WW	288	WTR-WW	288	-
29	35	Employee Pensions and Benefits	WP/II-D-1.1	261,760	(179,141)	82,619	WTR-WW	189,435	WTR-WW	189,435	-
30	36	Purchased Water/Purchased Wastewater	WP/II-D-1.1	101,204	(43)	101,204	WTR-WW	186,246	WTR-WW	186,246	-
31	37	Sludge Removal Expense	WP/II-D-1.1	147,915	(43)	147,872	WTR-WW	163,469	WTR-WW	163,469	-
32	38	Fuel For Power Production	WP/II-D-1.1	56,659	-	56,659	WTR-WW	45,596	WTR-WW	45,596	-
33	39	Chemicals and Supplies	WP/II-D-1.1	219,905	(3,302)	216,603	WTR-WW	299,222	WTR-WW	299,222	-
34	40	Contractual Services - Accounting	WP/II-D-1.1	8,798	(8,713)	86	WTR-WW	2,276	WTR-WW	2,276	-
35	41	Contractual Services - Legal	WP/II-D-1.1	62,299	-	62,299	WTR-WW	-	WTR-WW	-	-
36	42	Contractual Services - Management Fees	WP/II-D-1.1	102,682	535	103,207	WTR-WW	-	WTR-WW	-	-
37	43	Contractual Services - Testing	WP/II-D-1.1	21,032	(12,756)	8,276	WTR-WW	108,306	WTR-WW	108,306	-
38	44	Contractual Services - Other	WP/II-D-1.1	5,617	-	5,617	WTR-WW	13,504	WTR-WW	13,504	-
39	45	Rental of Building/Real Property	WP/II-D-1.1	125,945	-	125,945	WTR-WW	-	WTR-WW	-	-
40	46	Rental of Equipment	WP/II-D-1.1	2,739	-	2,739	WTR-WW	24	WTR-WW	24	-
41	47	Transportation Expenses	WP/II-D-1.1	12	-	12	WTR-WW	-	WTR-WW	-	-
42	48	Insurance - Vehicle Liability	WP/II-D-1.1	6,765	-	6,765	WTR-WW	-	WTR-WW	-	-
43	49	Insurance - Workman's Compensation	WP/II-D-1.1	-	-	-	WTR-WW	-	WTR-WW	-	-
44	50	Insurance - Other	WP/II-D-1.1	-	-	-	WTR-WW	-	WTR-WW	-	-
45	51	Advertising Expenses	WP/II-D-1.1	-	-	-	WTR-WW	-	WTR-WW	-	-
46	52	Regulatory Commission Expenses - Amortization of Rate Case Expense	WP/II-D-1.1	-	-	-	WTR-WW	-	WTR-WW	-	-
47	53	Regulatory Commission Expenses - Other	WP/II-D-1.1	46,623	-	46,623	WTR-WW	-	WTR-WW	-	-
48	54	Bad Debt Expense	WP/II-D-1.1	1,267,348	(216,929)	1,050,419	WTR-WW	181,766	WTR-WW	181,766	-
49	55	Miscellaneous Expenses	WP/II-D-1.1	2,941,104	(381,633)	2,559,471	WTR-WW	1,226,071	WTR-WW	1,226,071	-
50	60	Total Wastewater						63,772		63,772	
51	61	Total Operations and Maintenance Expenses						979,059		979,059	
52	62							20,769,533		21,366,890	
53	63							22,913,739		22,913,739	
54	64							1,012,165		1,012,165	
55	65							86,879		86,879	
56	66							1,012,165		1,012,165	
57	67							63,772		63,772	
58	68							979,059		979,059	
59	69							1,226,071		1,226,071	
60	70							1,226,071		1,226,071	
61	71							1,226,071		1,226,071	
62	72							1,226,071		1,226,071	

Line No	Account No (a)	Description (b)	Reference Schedule (c)	7/1/2014 - 6/30/2015 (d)	1/1/2013 - 12/31/2013 (e)	1/1/2012 - 12/31/2012 (f)
		Water				
1	601	Salaries and Wages - Employees	WP/II-D-1.1	2,795,386	2,958,094	2,869,944
2	603	Salaries and Wages - Officers, Directors and Majority Stockholders	WP/II-D-1.1	-	-	-
3	604	Employee Pensions and Benefits	WP/II-D-1.1	779,426	1,036,914	902,975
4	610	Purchased Water	WP/II-D-1.1	2,070,717	2,043,233	1,976,067
5	615	Purchased Power	WP/II-D-1.1	820,063	772,745	878,212
6	616	Fuel for Power Production	WP/II-D-1.1	-	-	-
7	618	Chemicals	WP/II-D-1.1	408,427	428,411	488,535
8	620	Materials and Supplies	WP/II-D-1.1	1,454,418	1,418,087	1,662,937
9	631	Contractual Services - Engineering	WP/II-D-1.1	-	-	-
10	632	Contractual Services - Accounting	WP/II-D-1.1	-	-	-
11	633	Contractual Services - Legal	WP/II-D-1.1	-	-	-
12	634	Contractual Services - Management Fees	WP/II-D-1.1	3,889	29,064	212,845
13	635	Contractual Services - Testing	WP/II-D-1.1	-	-	-
14	636	Contractual Services - Other	WP/II-D-1.1	169,881	160,901	120,775
15	641	Rental of Building/Real Property	WP/II-D-1.1	708,380	550,683	836,227
16	642	Rental of Equipment	WP/II-D-1.1	51,018	154,891	117,682
17	650	Transportation Expenses	WP/II-D-1.1	36,507	19,006	14,980
18	656	Insurance - Vehicle	WP/II-D-1.1	774,020	991,224	1,032,110
19	657	Insurance - General Liability	WP/II-D-1.1	16,823	35,175	37,857
20	658	Insurance - Workman's Compensation	WP/II-D-1.1	72	1,462	72
21	659	Insurance - Other	WP/II-D-1.1	38,703	84,243	5,735
22	660	Advertising Expenses	WP/II-D-1.1	-	-	-
23	666	Regulatory Commission Expenses - Amortization of Rate Case Expense	WP/II-D-1.1	-	-	-
24	667	Regulatory Commission Expenses - Other	WP/II-D-1.1	-	130,770	431,054
25	668	Water Resource Conservation Expense	WP/II-D-1.1	-	-	-
26	670	Bad Debt Expense	WP/II-D-1.1	286,399	370,072	843,429
27	675	Miscellaneous Expenses	WP/II-D-1.1	5,738,092	8,572,393	9,256,253
		Subtotal Water		16,152,222	19,737,368	21,687,688

Line No	Account No (a)	Description (b)	Reference Schedule (c)	7/1/2014 - 6/30/2015 (d)	1/1/2013 - 12/31/2013 (e)	1/1/2012 - 12/31/2012 (f)
28	Wastewater 701	Salaries and Wages - Employees	WP/II-D-1.1	417,283	18,100	15,941
29	703	Salaries and Wages - Officers, Directors and Majority Stockholders	WP/II-D-1.1	-	-	-
30	704	Employee Pensions and Benefits	WP/II-D-1.1	126,559	-	288
31	710	Purchased Wastewater Treatment	WP/II-D-1.1	82,619	210,281	199,435
32	711	Sludge Removal Expense	WP/II-D-1.1	101,204	110,680	196,246
33	715	Purchased Power	WP/II-D-1.1	147,872	144,026	163,469
34	716	Fuel for Power Production	WP/II-D-1.1	-	-	-
35	718	Chemicals	WP/II-D-1.1	55,434	61,762	45,596
36	720	Materials and Supplies	WP/II-D-1.1	216,659	225,016	299,222
37	731	Contractual Services - Engineering	WP/II-D-1.1	-	-	-
38	732	Contractual Services - Accounting	WP/II-D-1.1	-	-	-
39	733	Contractual Services - Legal	WP/II-D-1.1	86	641	2,276
40	734	Contractual Services - Management Fees	WP/II-D-1.1	-	-	-
41	735	Contractual Services - Testing	WP/II-D-1.1	62,299	63,040	108,306
42	736	Contractual Services - Other	WP/II-D-1.1	103,207	90,333	13,504
43	741	Rental of Building/Real Property	WP/II-D-1.1	8,305	-	-
44	742	Rental of Equipment	WP/II-D-1.1	5,617	-	-
45	750	Transportation Expenses	WP/II-D-1.1	125,945	924	24
46	756	Insurance - Vehicle	WP/II-D-1.1	2,739	-	-
47	757	Insurance - General Liability	WP/II-D-1.1	-	-	-
48	758	Insurance - Workman's Compensation	WP/II-D-1.1	12	-	-
49	759	Insurance - Other	WP/II-D-1.1	6,769	385	-
50	760	Advertising Expenses	WP/II-D-1.1	-	-	-
51	766	Regulatory Commission Expenses - Amortization of Rate Case Expense	WP/II-D-1.1	-	-	-
52	767	Regulatory Commission Expenses - Other	WP/II-D-1.1	-	-	-
53	770	Bad Debt Expense	WP/II-D-1.1	46,623	-	-
54	775	Miscellaneous Expenses	WP/II-D-1.1	1,050,219	86,979	181,766
		Subtotal Wastewater		2,559,451	1,012,165	1,226,071
55		Total Operating and Maintenance Expenses		18,711,672	20,769,533	22,913,759

Monarch Utilities I, L.P.

Docket No. 45570

Test Year Ending 6/30/2015

Errata - Schedule IV-1 Affiliate Expenses by NARUC Account

Updated 6/2/16

Witness: Robert Kelly

Line No	NARUC Account (a)	Description (b)	Reference Schedule (b)	Test Year Total (c)	1/1/2013-12/31/2013 (d)	1/1/2012-12/31/2012 (e)
1						
2	401	Affiliate Transactions - Parent Operating Expenses	WP/IV-1	3,352,230	3,287,377	3,953,193
3						
4						
5						
6	401	Affiliate Transactions - SWWC Utilities, Inc Operating Expenses	WP/IV-1	3,184,735	4,014,418	4,476,740
7						
8						
9		Total Affiliate Transactions		6,536,965	7,301,795	8,429,932

Line No.	Account No.	Description	Reference Schedule	7/1/2014 - 6/30/2015		Known & Measurable Wastewater		Total kWh	Total Water (k)	Total Adjusted O&M Total Wastewater (l)	Total Book (m)
				Total Water (e)	Wastewater (f)	Total Water (h)	Wastewater (i)				
1	601	Salaries and Wages - Employees	-D-1, II-D-1	2,599,117	388,637	196,268	34,167	230,435	2,795,386	422,803	3,218,189
2	604	Employee Pensions and Benefits	-D-1, II-D-1	748,047	121,367	31,379	5,108	36,487	779,426	126,475	905,901
3	610	Purchased Water	-D-1, II-D-1	2,200,251	-	(129,534)	-	(129,534)	2,070,717	-	2,070,717
4	615	Purchased Power	-D-1, II-D-1	875,266	2,530	(55,203)	(43)	(55,246)	820,063	2,487	822,550
5	618	Chemicals	-D-1, II-D-1	423,846	348	(15,419)	(6)	(15,425)	408,427	342	408,769
6	620	Materials and Supplies	-D-1, II-D-1	1,485,273	32,935	(30,855)	-	(30,855)	1,454,418	32,935	1,487,354
7	631	Contractual Services - Engineering	-D-1, II-D-1	27,597	86	(23,708)	-	(23,708)	3,889	86	3,975
8	633	Contractual Services - Legal	-D-1, II-D-1	174,650	816	(4,770)	-	(4,770)	169,881	816	170,696
9	635	Contractual Services - Testing	-D-1, II-D-1	718,848	79,408	(10,468)	525	(9,943)	708,380	79,933	788,313
10	636	Contractual Services - Other	-D-1, II-D-1	129,194	21,032	(78,175)	(12,726)	(90,901)	51,018	8,305	59,324
11	641/741	Rental of Building/Real Property	-D-1, II-D-1	36,507	5,617	-	-	-	36,507	5,617	42,125
12	642/742	Rental of Equipment	-D-1, II-D-1	774,020	125,934	-	-	-	774,020	125,934	899,954
13	650	Transportation Expenses	-D-1, II-D-1	16,823	2,739	-	-	-	16,823	2,739	19,562
14	656/756	Insurance - Vehicle	-D-1, II-D-1	72	12	-	-	-	72	12	84
15	658/758	Insurance - Workman's Compensation	-D-1, II-D-1	38,703	6,300	-	-	-	38,703	6,300	45,003
16	659	Insurance - Other	-D-1, II-D-1	-	-	-	-	-	-	-	-
17	660/760	Advertising Expenses	-D-1, II-D-1	-	-	-	-	-	-	-	-
18	667	Regulatory Commission Expenses - Other	-D-1, II-D-1	-	-	-	-	-	-	-	-
19	670/770	Bad Debt Expense	-D-1, II-D-1	287,519	-	(1,119)	-	(1,119)	286,399	46,623	333,022
20	675	Miscellaneous Expenses	-D-1, II-D-1	5,568,677	(309,463)	169,415	9,137	178,552	5,738,092	(300,327)	5,437,765
21	701	Salaries and Wages - Employees	-D-1, II-D-1	-	(6,151)	-	630	630	-	(5,521)	(5,521)
22	704	Employee Pensions and Benefits	-D-1, II-D-1	-	84	-	-	-	-	84	84
23	710	Purchased Water	-D-1, II-D-1	-	261,760	-	(179,141)	(179,141)	-	82,619	82,619
24	711	Purchased Power	-D-1, II-D-1	-	101,204	-	-	-	-	101,204	101,204
25	715	Chemicals	-D-1, II-D-1	-	145,385	-	-	-	-	145,385	145,385
26	718	Materials and Supplies	-D-1, II-D-1	-	56,312	-	(1,220)	(1,220)	-	55,092	55,092
27	720	Contractual Services - Engineering	-D-1, II-D-1	-	187,029	-	(3,305)	(3,305)	-	183,724	183,724
28	731	Contractual Services - Legal	-D-1, II-D-1	-	8,713	-	(8,713)	(8,713)	-	-	-
29	733	Contractual Services - Testing	-D-1, II-D-1	-	61,483	-	-	-	-	61,483	61,483
30	735	Contractual Services - Other	-D-1, II-D-1	-	23,274	-	-	-	-	23,274	23,274
31	736	Transportation Expenses	-D-1, II-D-1	-	11	-	-	-	-	11	11
32	750	Insurance - Other	-D-1, II-D-1	-	469	-	-	-	-	469	469
33	759	Regulatory Commission Expenses - Other	-D-1, II-D-1	-	-	-	-	-	-	-	-
34	767	Miscellaneous Expenses	-D-1, II-D-1	-	1,576,611	-	(226,066)	(226,066)	-	1,350,545	1,350,545
35	775	Miscellaneous Expenses	-D-1, II-D-1	16,104,411	2,941,104	47,811	(381,633)	(333,842)	16,152,222	2,559,451	18,711,672
36											

Monarch Utilities I, L.P.

Docket No.

Test Year Ending 6/30/2015

Updated 6/2/16

Errata - WP/IV-1

Affiliate Expenses by NARUC Account - Parent

Witness: Robert Kelly

Line No.	NARUC Account (a)	Description (b)	Reference Schedule (c)	Test Year Total (d)	1/1/2013-12/31/2013 (e)	1/1/2012-12/31/2012 (f)
1						
2	(a)	Salaries & Wages	IV-1	6,081,606	6,502,567	8,357,894
3	(a)	Payroll Taxes	IV-1	404,145	542,146	702,943
4	(a)	Employee Benefits	IV-1	867,030	994,761	1,627,234
5	(a)	Other Employee Costs	IV-1	179,237	659,335	1,213,687
6	(a)	Repairs & Maintenance	IV-1	210,641	390,667	930,214
7	(a)	Vehicle Expense	IV-1	7,423	7,214	17,850
8	(a)	Travel & Entertainment	IV-1	168,553	248,672	441,938
9	(a)	Insurance Expense	IV-1	134,741	142,313	145,235
10	(a)	Lease Expense	IV-1	403,893	676,869	1,784,599
11	(a)	Professional Fees	IV-1	871,745	1,732,149	5,378,804
12	(a)	Taxes - Other	IV-1	109,048	211,539	183,108
13	(a)	General & Administrative	IV-1	2,034,542	2,244,787	4,073,730
14	(a)	Administrative & Pass Through	IV-1	-	(282,927)	(1,313)
15	(a)	Other Operating Expense	IV-1	74,866		(356,510)
16		Total Corporate Expenses		11,547,470	14,070,091	24,499,412
17		Allocation Rate		29%	23%	16%
18	401	Operating Expenses	IV-1	3,352,230	3,287,377	3,953,193
19						
20						
21	(a)	Parent Company accounts are not recorded by NARUC account.				
22						

Monarch Utilities I, L.P.

Docket No.

Test Year Ending 6/30/2015

Updated 6/2/16

Errata - WP/IV-1 Affiliate Expenses by NARUC Account - SMMC Utilities, Inc.

Witness: Robert Kelly

Line No.	NARUC Account (a)	Description (b)	Reference Schedule (c)	Test Year Total (d)	1/1/2013-12/31/2013 (e)	1/1/2012-12/31/2012 (f)
1						
2	401	Operating Expenses	IV-1			
3						
4	601	Salaries and Wages - Employees	IV-1	1,566,408	1,738,771	1,952,972
5	604	Employee Pensions and Benefits	IV-1	352,027	272,576	443,134
6	610	Purchased Water	IV-1	-	(2,866)	2,873
7	615	Purchased Power	IV-1	(37)	502	115
8	618	Chemicals	IV-1	(266)	-	-
9	620	Materials and Supplies	IV-1	255,947	347,369	270,071
10	633	Contractual Services - Legal	IV-1	32,669	18,787	6,844
11	635	Contractual Services - Testing	IV-1	(0)	241	-
12	636	Contractual Services - Other	IV-1	345,317	583,589	737,993
13	641	Rental of Building/Real Property	IV-1	127,139	141	-
14	642	Rental of Equipment	IV-1	13,890	(117,494)	-
15	650	Transportation Expenses	IV-1	45,099	60,485	6,016
16	656	Insurance - Vehicle	IV-1	1,910	777	(20,528)
17	657	Insurance - General Liability	IV-1	75,967	106,051	125,809
18	658	Insurance - Workman's Compensation	IV-1	26,032	6,283	14,839
19	659	Insurance - Other	IV-1	151,162	169,218	149,928
20	660	Advertising Expenses	IV-1	1,276	33,774	33,198
21	667	Regulatory Commission Expenses - Other	IV-1	212	83,974	7,765
22	670	Bad Debt Expense	IV-1	(847)	(318)	211,416
23	675	Miscellaneous Expenses	IV-1	54,107	37,731	95,297
24	403	Depreciation Expenses	IV-1	13,669	21,881	5,000
25	408	Taxes Other Than on Income	IV-1	-	-	-
26	408.1	Utility Regulatory Assessment Fees	IV-1	398	-	202
27	408.11	Property Taxes	IV-1	1,519	1,118	13
28	408.12	Payroll Taxes	IV-1	121,137	131,121	141,072
29	414	Gains (Losses) From Disposition of Utility Property . .	IV-1	-	-	-
30	426	Miscellaneous Nonutility Expenses	IV-1	-	147,730	70,800
31	427.1	Interest on Debt to Associated Companies	IV-1	-	372,568	222,087
32	427.4	Interest on Customer Deposits	IV-1	-	-	(56)
33	427.5	Interest - Other	IV-1	-	566	1,021
34	471	Miscellaneous Service Revenues	IV-1	-	(158)	(79)
35	474	Other Water Revenues	IV-1	-	-	(1,063)
36		Total Affiliate Transactions - SMMC Utilities, Inc.		3,184,735	4,014,418	4,476,740
37						

Monarch Utilities I, L.P.

Docket No. 6/30/2015 Updated 6/2/16
 Test Year Ending 6/30/2015
 Errata - WP/IV-2 Adjusted Affiliate Expenses - Parent
 Witness:

Line No	NARUC Account (a)	Description (b)	Reference Schedule (c)	Original Trial Balance (d)	Pro-forma Adjustments (e)	K&M Adjustment (f)	Adjusted Monarch Total (g)	Func. Factor (h)	Functionalization	
									Water (i)	Wastewater (j)
1										
2										
3	(a)	Salaries & Wages	IV-2	7,357,809	(1,276,203)	394,440	6,476,047	WTR-WW	5,569,400	906,647
4	(a)	Payroll Taxes	IV-2	418,064	(13,919)	27,498	431,643	WTR-WW	371,213	60,430
5	(a)	Employee Benefits	IV-2	891,997	(24,967)	7,601	874,630	WTR-WW	752,182	122,448
6	(a)	Other Employee Costs	IV-2	(449,459)	628,695	22,610	201,846	WTR-WW	173,588	28,258
7	(a)	Repairs & Maintenance	IV-2	209,687	955	-	210,641	WTR-WW	181,152	29,490
8	(a)	Vehicle Expense	IV-2	7,423	-	-	7,423	WTR-WW	6,383	1,039
9	(a)	Interest Expense	IV-2	970	-	-	970	WTR-WW	834	136
10	(a)	Travel & Entertainment	IV-2	181,683	(13,130)	-	168,553	WTR-WW	144,955	23,597
11	(a)	Insurance Expense	IV-2	134,741	-	-	134,741	WTR-WW	115,877	18,864
12	(a)	Lease Expense	IV-2	351,595	52,297	-	403,893	WTR-WW	347,348	56,545
13	(a)	Professional Fees	IV-2	880,964	(9,219)	-	871,745	WTR-WW	749,701	122,044
14	(a)	Taxes - Other	IV-2	75,225	33,823	-	109,048	WTR-WW	93,781	15,267
15	(a)	General & Administrative	IV-2	1,688,614	345,928	-	2,034,542	WTR-WW	1,749,706	284,836
16	(a)	Other Operating Expense	IV-2	73,896	-	-	73,896	WTR-WW	63,551	10,345
17		Parent Expenses		11,823,208	(275,739)	452,148	11,999,618		10,319,671	1,679,947
18		Allocation Rate		29.03%	29.03%	29.03%	29.03%		28.48%	28.48%
19		Allocated from Parent to Monarch		3,432,277	(80,047)	131,259	3,483,489			
19		Adjust Allocation Rate for sales of Blue Mound and Midway 28.48%-29.03%=(0.55%)				(65,998)	(65,998)			
20		Total Parent Expenses		3,432,277	(80,047)	65,261	3,417,491		2,939,042	478,449
21	(a)	Parent Company accounts are not recorded by NARUC account.								
22										

Monarch Utilities I, L.P.

Docket No. 6/30/2015 Updated 6/2/16
 Test Year Ending 6/30/2015
 Errata - WP/IV-2 Adjusted Affiliate Expenses SWIC Utilities, Inc.
 Witness: Robert Kelly

Line No	NARUC Account (a)	Description (b)	Reference Schedule (c)	Original Trial Balance (d)	Pro-Forma Adjustments (e)	K&M Adjustment (f)	Adjusted Monarch Total (g)	Func. Factor (h)	Functionalization	
									Water (i)	Wastewater (j)
1										
2	601	Salaries and Wages - Employees	IV-2	1,728,045	(161,637)	(53,504)	1,512,905	WTR_WW	1,267,386	245,519
3	604	Employee Pensions and Benefits	IV-2	352,027	-	(11,817)	340,211	WTR_WW	282,402	57,808
4	615	Purchased Power	IV-2	(37)	-	(0)	(37)	WTR_WW	(1,386)	1,348
5	618	Chemicals	IV-2	(286)	-	(34)	(320)	WTR_WW	(103)	(197)
6	620	Materials and Supplies	IV-2	255,947	-	(8,295)	247,652	WTR_WW	200,588	47,064
7	633	Contractual Services - Legal	IV-2	32,669	-	(1,063)	31,604	WTR_WW	27,166	4,438
8	635	Contractual Services - Testing	IV-2	-	-	-	-	WTR_WW	(43)	43
9	636	Contractual Services - Other	IV-2	345,317	-	(11,557)	333,760	WTR_WW	283,709	50,050
10	641	Rental of Building/Real Property	IV-2	127,139	-	(3,614)	123,525	WTR_WW	97,543	25,982
11	642	Rental of Equipment	IV-2	13,890	-	(450)	13,440	WTR_WW	10,958	2,483
12	650	Transportation Expenses	IV-2	45,099	-	(1,067)	44,032	WTR_WW	22,618	21,414
13	656	Insurance - Vehicle	IV-2	1,910	-	(57)	1,853	WTR_WW	1,018	835
14	657	Insurance - General Liability	IV-2	75,967	-	(2,487)	73,480	WTR_WW	63,437	10,043
15	658	Insurance - Workman's Compensation	IV-2	26,032	-	(854)	25,179	WTR_WW	21,730	3,449
16	659	Insurance - Other	IV-2	151,162	-	(4,861)	146,302	WTR_WW	128,097	18,205
16	660	Advertising Expenses	IV-2	39,470	(38,195)	(1,276)	0	WTR_WW	0	0
16	667	Regulatory Commission Expenses - Other	IV-2	4,564	(4,352)	(150)	62	WTR_WW	49	71
17	670	Bad Debt Expense	IV-2	(847)	-	28	(819)	WTR_WW	(706)	(113)
18	675	Miscellaneous Expenses	IV-2	74,538	(22,207)	(2,467)	49,864	WTR_WW	41,997	7,867
19	403	Depreciation Expenses	IV-2	44,989	(31,320)	(1,527)	12,142	WTR_WW	31,547	(19,405)
20	408.1	Utility Regulatory Assessment Fees	IV-2	398	-	(13)	385	WTR_WW	332	53
21	408.11	Property Taxes	IV-2	1,519	-	(116)	1,404	WTR_WW	2,039	(635)
20	408.12	Payroll Taxes	IV-2	121,137	-	(3,666)	117,471	WTR_WW	98,053	19,418
21	414	Gains (Losses) From Disposition of Utility Property	IV-2	(13,784)	-	120	(13,664)	WTR_WW	0	0
22	425	Miscellaneous Non-Utility Expenses	IV-2	58,093	(56,198)	(1,895)	0	WTR_WW	0	(0)
23				3,484,979	(300,244)	(110,622)	3,074,113		2,578,432	495,739
24										

**ERRATA NO. 8
PUC DOCKET NO. 45570
MONARCH UTILITIES I, LP.
TO CHANGE RATES FOR
WATER AND SEWER SERVICE**

June 2, 2016

June 2, 2016

**ERRATA NO. 8 TO
RATE FILING PACKAGE
SCHEDULES AND
WORKPAPERS**